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AN ACCOUNT OF
THE LAND REVENUE
OF
BRITISH INDIA.



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AN ACCOUNT

OF

THE LAND REVENUE

OF

BRITISH INDIA.

COMPILED CHIEFLY FROM THE PROCEEDINGS OF THE COMMITTEES OF
BOTH HOUSES OF PARLIAMENT, WHICH SAT FOR THE PURPOSE
INQUIRING INTO THE STATE OF THE INDIAN TERRI-
TORIES, IN THE YEARS 1852 AND 1853.

BY

FRANCIS HORSLEY ROBINSON,

A MEMBER OF THE BOARD OF REVENUE, NORTH-WEST PROVINCES.

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PREFACE.

THIS little work was compiled shortly after the dissolution of the Committees of the Houses of Parliament, which sat prior to the passing of the last East India Act. The publication of it was suspended during the engrossing struggle with Russia, at length brought to a close; and it is offered to the public in England, without much hope of attracting attention—not but that the compiler has every reason to acknowledge that Indian affairs meet now with a far larger measure of intelligent consideration than they received in the days of our fathers. On this fact, he builds a hope that bright times are dawning on India. He has seen, since the first pages of this book were penned, many reforms effected, of abuses which it was then stoutly



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asserted did not exist; and he believes that these good beginnings will be carried out to better endings, because the people and government of England will no longer be able to shut their eyes to the condition of our Indian possessions.

This work sprung from observation of the different biases, shown by most of the examiners and witnesses at the Committees; of the many apparently flat contradictions of different testimonies, which could be easily and fully reconciled by a person familiar with the subject; of many misstatements of facts by ill-informed persons; of some voids and gaps of information, arising from neglect or ignorance on the part of the examiners; and above all, of the mass of trivial remarks and repetitions which swell the bulk of all blue books.

In endeavouring to make a *précis* which should methodise the useful information, supply some omissions and correct some errors, and divest all the statements, of any party or local bias by



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which they might be tinged, the compiler seems to himself, that is if he have worked well, to have produced a reasoned, positive, and comparative account, of the different systems in different parts of India, and of the Indian Land Revenue system in general, which may facilitate to Englishmen, the understanding of an important Indian subject, and become a useful manual and chart to the young Indian servant.



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AN ACCOUNT OF
THE LAND REVENUE
OF
BRITISH INDIA.

THE Land Revenue in India has been, in different parts of the country, established on widely different principles; in this treatise an attempt will be made to explain the different tenures by which land is held in ownership; the rights belonging to other classes connected with the land who are not owners; the principles on which the Land revenue is assessed in different parts of India, treating the question on general views; and subsequently, there will be given more in detail, an account of each of the principal systems of Land Revenue in force within the peninsula of India.

The Land tenures of India may be distributed into three principal classes,

Statistical
Papers relating to India,
Printed for the
Court of Directors
of the
East India Company, 1853

First, the Zamindarree,

Second, the Putteedaree,

Third, the Ryutwarree, as it prevails in the South of India, where each cultivator is owner also of the land he tills.

Under both the Muhommedan and Hindoo laws of



inheritance, all tenures have a tendency to break up into subdivisions. For under the Muhommedan law property is divided among all the children in certain proportions, and under the Hindoo law, it is divided among the sons, the daughters having no right of inheritance, though on their marriage they have a right to portions out of the allotments of their brothers.

ZUMINDAREE SYSTEM.

A Zumindaree estate is one held by one or more proprietors, without any division of the land. If there are more than one proprietor, they have shares which are expressed by fractional numbers, which express the proportion of the whole loss or profit the sharers are entitled to pay or divide. The Government select one or more of the proprietors, according to the custom of the estate, who manages it and is alone responsible in person, but the whole estate is liable and can be sold for the Government demand. In general the rule is, that the chief of the family in an estate belonging to one family is the manager. The distinguishing feature of the Zumindaree tenure is, that when an estate belongs to several proprietors, it is managed in *joint stock*, with no separate possession of portions of land by the sharers.

PUTTEEDAREE TENURE.

Under the Putteedaree tenure, the estate is parcelled out in allotments, and thenceforward the shares in the



profits are commuted for supposed equivalent portions of land. Each owner, or shareholder, undertakes the management of his separate portion, paying through the headman, that proportion of the whole assessment on the estate, which, by previous agreement, has been fixed on his portion of the land. In the event of the individual default on any one portion, a joint responsibility attaches to the whole of the other allotments or portions; but the government proceeds at first, against the portion or holding in default. The characteristic of the Putteedaree tenure is partition, or apportionment of the land in severalty, with joint responsibility.

RYUTWARREE TENURE.

Under the Ryutwarree tenure, the various proprietary subdivisions of the estate are recognised, and joint responsibility ceases. The aggregate of the government demand on the estate is distributed, by the authority of government, into distinct rents, corresponding with the value of each separate allotment. The owner of each petty holding is made responsible to government for the payment, exclusively of his own fixed assessment. The principle of a Ryutwarree settlement is that of a field-assessment, with total separation of interests.

RECAPITULATION.

The Zumindaree tenure denotes an estate held by several proprietors, which is cultivated in its integrity,



without any division of land among them, they sharing the profits, or losses, as the case may be, by account, according to the extent of their respective interests.

The Putteedaree tenure indicates an estate parcelled out in allotments among the several sharers, each allotment bearing its separate fraction of the general assessment on the whole estate; the arrangement being sanctioned by government conditionally on the whole estate being ultimately liable for a default on any one allotment.

The Ryutwarree tenure indicates an estate absolutely parcelled out into separate allotments, under the sanction of government, each proprietor entering into a separate engagement for the assessment fixed on his own allotment.

TALOOQDAREE TENURE.

There remains a fourth tenure, a variation of the above, superinduced under the Muhommedan rule over the other tenures. It originated in the government, which for its own convenience, or from motives of Policy, made over the collection of the revenue of tracts of country to great officers of state, or individuals of local power and influence. In the course of time the exercise of this office became hereditary. In the decadence of the Mussulman power, the great Talooqdars were invested with, or assumed the offices of civil government in addition to the collection of the revenue. In this position they are to be found in Oude and Hydrabad



at the present day. They were early divested of their powers in the British territory, and then their position became that of absolute owners of some of the villages leased to them, and of over-lords and collectors of the government assessment; in the others, some of which or all, might be of the tenures above described, Ryutwarree, Putteedaree, or Zumindaree. In Bengal proper, the Talooqdars, under the permanent settlement, acquired great power, and the law was insufficient to protect the sub-proprietors, who originally were in a position analogous to that of our copy-holders in their origin; so that the Talooqdars have succeeded in rooting out the sub-proprietors with few exceptions, and have made themselves the sole owners of the land, or Zumindars in their Talooqdahs. It is to be noted that by a provoking inversion of terms, the Talooqdars in Bengal are called Zumindars, and the sub-proprietors Talooqdars. In the N.W. provinces in the few instances in which the Talooqdars were allowed, under Mr. Bird's settlement, to occupy their legitimate position, the rights of the sub-proprietors were fixed and recorded, and the powers of the Talooqdar were restricted to a certain police authority, and the collection of the fixed assessment, from which a per centage was allowed him as compensation for his trouble, responsibilities, and the expenses of collection. But in many cases the Talooqdar was altogether excluded from the management of estates held by sub-proprietors under either Putteedaree, Zumindaree, or Ryutwarree tenure, and a personal allowance paid in money was fixed for him as a com-



isation for the authority, influence, and profit he lost by the change in his position.

These land tenures when viewed as above, in relation of the people to government, are simple, but become somewhat more complicated when regarded in the relation of the people to each other.

Below the proprietary are the cultivators, and these are divided into two classes.

First, those who have a right of occupancy so long as they pay certain fixed rents.

Secondly, those who are mere tenants at will.

First class of cultivators having right of occupancy. By the common law of India, (if the term may be used to express what is agreed upon to be right and just by all men, except where their own immediate interests are concerned, by what in fact is the *communis sensus* of the people;) the whole mass of resident ryuts, or what are called chupper-bund ryuts, are included in the first class, especially if they have acquired what in England is called a settlement in the village. This is usually conferred by renting lands in it, for more than one generation. These lands cannot in general be sold, mortgaged, or transferred by the cultivator, without the consent of the landlord, or owner, though even to this there are exceptions in some parts of India; on the other hand, it is a violation of right to eject such cultivator so long as he pays the fair customary rent.

In Bengal Proper, this valuable class of men have been nearly completely despoiled of their rights. They have been secured in their rights, at least for



present, in the north-west provinces; and in Madras or Bombay, or wherever the Ryutwarree system has prevailed, every cultivator has become the owner of the field he cultivates.

Second class
of cultivators
not having
right of occu-
pancy.

All cultivators, who living in one vil-
lage, take lands in another, are mere
tenants at will, as respects the village in
which they do not reside. This class of ryuts are
technically called pykasht ryuts. All cultivators are
tenants at will, who, by the custom of the village,
have not been sufficiently long resident to acquire a
settlement; so of course are all persons who have come
in merely under a written lease for a term; that is, their
right of occupancy ceases on the expiring of their lease.

Cultivators
in Putteedaree
estates.

In Putteedaree estates in the north-
west provinces, the owners, though them-
selves cultivators, seldom cultivate the whole of their
respective portions of the estate; a part is let to cul-
tivators of one or other of the above classes, generally

How owners
become culti-
vators of the
first class.

to those of the first class. If an estate
is sold for arrears of revenue, the pro-
prietors lose all their proprietary rights,
but they do not lose their rights as cultivators. On the
contrary, for the lands they held in their own immediate
cultivation they become cultivators of the first class,
having right of occupancy at fixed rents. The purchaser
would obtain an absolute property in the land, subject
to the payment of the government revenue, but he would
have to respect the rights of the resident cultivators to
hold their land on payment of the specified customary
rent.



Sometimes the whole of an estate is found to be cultivated by the owners alone, and in that case nothing but the common responsibility of all the estate for all the assessment distinguishes it from a Ryutwarree one.

And where the proprietary are very numerous and disunited, government are forced to collect directly and separately from each proprietor, and thus to adopt the Ryutwarree system. The instances are not numerous in the N. W. Provinces, but the estate of Burguhun, in the district of Furuckabad may be cited; where, at the settlement, in consequence of the brotherhood comprising several thousand persons, among whom the bond of relationship had become much weakened, so that they could agree on no system of joint management, it was found necessary to fix the assessment payable by each separate owner, and to appoint a government officer to collect the numerous assessments. This adoption of the Ryutwarree system is called technically, in the N. W. Provinces, Kham Tuhseel. It is avoided as much as possible, because it involves a considerable increase of the expenses of collection, and a prejudicial interference of the officers of government with the people, who are best off when most unshackled.

RECAPITULATION.

It will be seen that there are two distinct rights in India connected with the land.

First, the right of the occupier or that of cultivating the land, subject to a specified landlord's rent.



Secondly, the right of the proprietor, or Landlord; that is, the title to the rent subject to the deduction of the government assessment.

In Bengal Proper the *Zumindaree* tenure almost exclusively prevails.

In Madras and Bombay the *Ryutwaree*.

In the N. W. Provinces, and the Saugor and Nerbudda territories both the *Zumindaree* and *Putteedaree* tenures exists; the latter perhaps predominate. The *Ryutwaree* system is seldom adopted, and then as a temporary expedient.

In Bengal Proper the *right* of the occupier is nearly destroyed.

In the Madras and Bombay territory, the occupier is generally the owner.

In the N. W. Provinces the *right of the occupier* is recorded and respected, but has not yet the sanction of an express legislative enactment.

In the Saugor and Nerbudda territory the *right of the occupier* has been tolerably respected, because labour has been scarce, but it has not yet been recorded. Measures for the purpose are said to be in progress.

ON THE SYSTEMS OF ASSESSMENT.

THE HINDOO SYSTEM.

The ancient Hindoo governments are represented to have been entitled to a sixth, or at most a fourth of the gross produce of the land; but with regard to practice



It appears upon the authority of Sir Thomas Munro, that in the districts of the Hindoo chieftains of the Northern Circars, descended from the ancient sovereigns of Orissa, and in other Hindoo states, the same rule of assessment prevails as in other parts of India, fluctuating from two to three fifths of the gross produce. In Sinddeah's dominions, the assessment was as much as the people could be brought to pay without ruin. In Bhurtpoor, where the Rajah was chief of an agricultural tribe, and all the cultivators were his clansmen, the assessment is very light; somewhat lighter than in our bordering districts of Agra and Muttra.

THE MAHOMMEDAN SYSTEM.

The Mogul government was entitled, or claimed to be entitled to half the gross produce. The Hidâyâ says, "This tax ought not to exceed what the land can afford to pay. Our jurists have declared that the utmost the land can afford to pay is one half the produce, and more than this cannot be taken. If the land cannot afford to pay one half, the Prince must take less, for to take less is lawful, but to take more than one half is unlawful."

THE BRITISH SYSTEM.

In the N. W. Provinces it is ruled, that the assessment is not to exceed two thirds of the *Rent*, but in practice all the best judges consider that the actual assessment takes something more than half, and less



than two thirds of the Rent. For Madras there is no means of judging; but, from the stationary condition of the peasantry, and of the cultivation, (the cultivators there being the owners of the land,) it is probable that the assessment, and the mode of collecting it swallow up nearly all the landlord's rent. In the settlement of Bengal no rule was observed, but the assessment is now supposed to be equal to half the rent. In Bombay, Captain Wingate, who surveys and assesses the country under the new settlement in progress, supposes that he takes from half to two thirds of the rent. The natives adopt the theory of taking a part of the gross produce; all the British systems are based on taking a portion of the rent. There is however a singular approximation in all systems.

The original Hindoo system of collecting rent, and indeed the primitive system of all countries, is the division of the crops. It still exists in many parts of India. The compiler was very familiar with it, and the following he ventures to give as assured facts. The highest rent that in practise can be taken, and then only in first-rate lands commanding a good market, is one half the produce. The average is two-thirds to the cultivator and one third for rent. Inferior lands, or lands in thinly peopled tracts, without ready markets, give only a fourth, fifth, or a sixth of the produce as rent. Assuming rent then to be about one third of the produce, as it may safely be assumed, in all countries, the following is an estimate of the distribution of the produce and rent according to several systems.



ANCIENT HINDOO SYSTEMS.

Cultivator and owner.	State.
$\frac{75}{90}$	$\frac{15}{90}$
$\frac{67\frac{3}{4}}{90}$	$\frac{22\frac{1}{4}}{90}$

ANCIENT EGYPTIAN SYSTEM.

$\frac{72}{90}$	$\frac{18}{90}$
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BOMBAY SYSTEM BY NEW SETTLEMENT IN PROGRESS.

$\frac{70}{90}$	$\frac{20}{90}$
$\frac{75}{90}$	$\frac{15}{90}$

N.W. PROVINCES' SYSTEM.

Cultivator.	Landlord.	State.	
$\frac{60}{90}$	$\frac{10}{90}$	$\frac{20}{90}$	In theory.
$\frac{60}{90}$	$\frac{13}{90}$	$\frac{17}{90}$	In practice.

SYSTEM IN ENGLAND.

Tenant farmer 2 rents.	Landlord.
$\frac{60}{90}$	$\frac{30}{90}$



The above calculations will, of course, be only looked at as speculations, not as propositions.

GENERAL OBJECTIONS TO THE LAND REVENUE.

A. S. Finlay,
Esq. before the
Commons.

First, it is objected by an intelligent witness, that it is not rent but a tax, because a tax is levied without the consent of the individual who pays it, while rent is the result of a voluntary agreement between landlord and tenant, by which the latter undertakes to pay a certain sum of his own free will for the use of the land, by the year. Here is some confusion; the land revenue is clearly rent, for all experience shows that if more than rent is taken, the land is deserted and no land revenue can be raised. In British India it is a portion only of the rent taken by the state. It is therefore a tax, and under the easiest form a heavy tax on rent; as to the distinction drawn between tax and rent, the one is no more voluntary than the other. The English landowner says to his tenant, if you want to cultivate the land you must pay me my rent. The Indian government says to the landowner, if you want to enjoy your land, you must pay to the treasury our portion of the rent you collect from it.

Secondly, it is objected, that the tax is unsound in principle, because levied on a particular class. This there is no denying, but on the other hand it may be observed, that the land revenue is a long established tax, which can be collected; while at present, it seems almost



Impossible to impose a new tax on the Indian people, or to collect it. Now the burthen must be borne by this particular class, unless we can lay a portion of it on other classes, for revenue must be had. Again, if any particular class can with more fairness be exclusively taxed it seems to be the rent owning class, for rent is almost the only spontaneous source of income; that is, it costs no effort of production to the owner.

Thirdly, it is objected that it is a tax on food and the necessaries of life, and injures the export trade, by increasing the expenses of cultivation. It is clear that being a tax on rent, and not on agriculture which is the manufacture of food, it cannot be what it is described to be, nor have the effects attributed to it. If a law were enacted to-morrow in England taking 50 per cent. of the landlord's rent for state purposes, it is clear that it would not alter the price of wheat by a fraction of a penny. It is, however, no doubt equally clear that if the land revenue trench beyond the rent on the cultivator's income, all that is objected on this head, and more, is true. It has sometimes been the case in India, as in the district of Bandah, and the consequence has been much more than increasing the expenses of cultivation and checking the export trade, it has laid the country waste and driven the cultivators out of it. It may be, that the land revenue in the part of India spoken of by the witness is excessive, and swallows up nearly all the rent, and indeed it is acknowledged that under the new settlement, going on there, it is found generally necessary to lower the land revenue, and thus, in the



end, the conclusion arrived at in practice is not very wide of what the witness himself proposes, namely, a reduction of the land revenue to the extent of 25 per cent. in Bombay.

THE COLLECTION OF THE REVENUE.

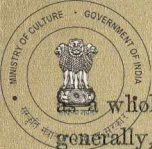
Under bad native governments the land revenue was often collected with great cruelty and oppression. Before the British rule, one of the revenue officers at Moorshe-
R. D. Mangles, Esq., before the House of Commons. dabad made a pit, which he filled full of ordure and filth, and the dead carcasses of animals. Into this pit he plunged up to the neck Zumindars in default, till they paid. He had made a large pair of leathern pantaloons, which he filled with rats, cats, and other biting quadrupeds and insects, and for the same purpose strapped them round the waists of defaulting Zumindars. In 1732, a Roostum Khan, who managed the northern circars, hunted out the Zumindars and put them to death, making two pyramids of their skulls. The Raja of Purneah was put into a cage, hauled up to the top of a large tree, and kept there like a bird till he had paid his revenue. The Resident of Lucnow wrote to Lord Hardinge but a few years ago, that one of the revenue collectors in the native state of Oude, had sold one thousand men, women and children, into slavery, in order to realize the revenue of a particular district. Nothing like these acts of barbarity, nothing like this system of government, the compiler asserts, can be found in the British administration. He



has been employed in settling the assessment of the country, the revenue coming in of itself; having no escort with him, and riding about the villages alone, in perfect security. Within and near the villages the people flocked about him with this piece of country gossip, or that bit of a request, while at a quarter of a mile off, the corresponding officer of the Oude government was lying with a force of two thousand men, and six guns, unable to allow a man of his party to stray beyond his pickets. But every native state is not in the condition of Oude, nor did the same tranquillity always prevail with us. In the early part of our rule in the same district, it was common for the collector to take out troops with him to collect, or rather to extract the revenue.

The compiler remembers, from his own earnest endeavours to put a stop to the practice, when the native Tuhseeldars used to beat defaulters, in order to make them pay up the revenue. This abuse was not entirely got rid of till sometime after Mr. Bird's settlement of the N. W. Provinces was in operation. There is no doubt that in Bengal, the cultivators are often shamefully ill used by the landlords and their servants, and from this reproach all the indigo planters are not free; but the revenue officers are not accused of

Petition of the Madras natives. such conduct, the process of collection being simply by public sale of the lands. In Madras it has been positively asserted, that the cultivators are occasionally personally ill treated by the revenue officers of government; yet viewing the question



whole, the cultivators and the agricultural classes generally, are beyond doubt much better off and are much more fairly treated, than they were, in the decadence of the Mogul Empire, when the British first took root in India. They are much better off than in the disorganised states of Oude and Hyderabad. But in the other native states, the inferiority of the condition of these people as compared with the same classes in our territory, is not so marked, and in some few native states, as in Bhurtpore, they are nearly if not quite on an equality with our people. It is within the knowledge of the compiler that throughout Bengal Proper, the N. W. Provinces, and in the Saugor, and Nerbudda territories, the land revenue is collected by simple processes of law, without any infliction of personal chastisement. Further, the resort to any process of coercion is rare, and with the exception of a small fraction of variable extent, the revenue is paid in by the people spontaneously.

But it is no less clear that the land revenue in Madras, and the rents in Bengal Proper, are to this day or were to a very late date extorted mercilessly, and often by torture.

THE LAND REVENUE OF BENGAL PROPER.

“For the last sixty years there has been a fixed permanent, unalterable settlement of the land revenue of Bengal with the landholders.

F. W. Prie-
deaux, Esq.,
before the
Commons.

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No enhancement can be made of the revenue which each has to pay. The revenue is paid direct to government by the Zumindar, or landholder."

This settlement when made, contemplated the impracticable principle of the government's taking ten elevenths of the rent. It is supposed that now, the assessment amounts on an average to half the rent; Mr. Prideaux inclines to think it more than half, but Mr.

F. Millett,
Esq., before the
Commons.

Millett records that, on examination of the accounts of a large number of estates managed under the Court of Wards for Minors, the assessment proved to be half the rent. It seems certain that the assessment fell much more heavily when the settlement was first made, for in the early years of it nearly all the estates were sold for default and changed hands, which could not have happened, had the assessment been then only half the rent.

F. W. Pri-
deaux, Esq.,
before the
Commons.

The revenue is invariable; not so the rent. If the under tenants have a written lease from a landholder, the rent on them cannot be

K. S. Brodie,
Esq., raised by him; but all leases, tenures, and agreements, existing between the owner and tenants, however just and equitable, are quashed by a sale for default of the government assessment, except such sub-tenures as can be proved to have existed before A.D.

F. W. Pri-
deaux, Esq.,
before the
Commons.

1793. "The cultivating ryuts are at the mercy of the landholder. It is, indeed, provided by the regulations, that the ryuts shall be entitled to receive a pottah, or lease, for their land at the Purgunnah rates of rent, but these Purgunnah rates not



being fixed or settled, the law has remained inoperative and the tenants have no redress."

The above statements are made by Mr. Prideaux with his usual precision and accuracy, but, without impeaching them it may be observed, that the Purgunnah rates mean, the customary, though variable rates of rent on particular soils and products existing in the district, or tract, in which a village is situated, beyond which it was not lawful to go; and it is worth noting, that in the statistical papers printed by the Court of Directors in 1853, it is stated under the head, Madras Revenue System, "that a maximum assessment is fixed for the best land, which cannot be exceeded, and that inferior lands, as long as they are inferior, are assessed at lower rates. Thus a limit to rent was apparently easily ascertained by one set of officers at Madras, while in Bengal, another set of officers have maintained for a series of years, that it is not to be found. Again, the limit of rent has been ascertained and recorded for the mass of cultivators in the N. W. provinces, with no great difficulty. There is a remarkable statement made by Mr. Kenneth Brodie, an indigo planter of the district of Mymunsing. He is asked, "The ryut, then, is at the mercy of the landholder?" "Yes." "Do you think that is right?" "I have never known it to have a bad effect; *each Purgunnah or parish has what is called a parish rate*; it is usual for the ryut to pay only what is customary." It may be fairly inferred, that there is one person, unfortunately not an officer of government, who knows what the Purgunnah rates are, and that



There is one part of Bengal where the law is not impotent, and the Purgunnah rates govern the rents paid.

F. W. Pridaux. "The mode of collecting the revenue is to sell the estate, if, on a fixed date, there is an arrear of revenue. In that case the estate is assuredly sold. There is no discretion under which sale can be stayed; there was such a discretion formerly, but so much inconvenience and intrigue resulted that the law was changed, and the sale made absolute. Before the new law the landholders had the privilege of redeeming their estates, by paying up the balance with a fixed penal interest, at any time between its occurrence and the date fixed for the sale; but so much more could be made by the use of capital in the money market, that it became a common practice to incur default and delay payment till the last safe moment, without any idea of allowing a sale to take place. At present, if a balance occur, a sale inevitably follows. At a sale a defaulting proprietor is allowed to bid. There is one inconvenience: if a proprietor lives at a distance, a fraudulent agent could let an arrear occur to force a sale with a view to acquiring the estate himself."

The settlement of the land revenue has been declared to be in perpetuity, but in some cases, estates come to the hammer, and no bid, or a bid less than the amount of the default is made. In such a case, the estate is bought in by government. They then destroy the permanency of the settlement, and fixing a fresh assessment on the estate, lease it for a term of years. The estates



which thus come into the hands of government are, generally, deteriorated estates.

F. J. Halliday, Esq.

The number of sales made for default is very inconsiderable.

F. W. Priedeaux.

The total land revenue of Bengal is about £3,500,000.

The effect of the permanent settlement has been, a wonderful extension of cultivation. In fact, although the original settlement was not at the time a light settlement, indeed, so much the reverse, that nearly all the property changed hands under the operation of the revenue sales, yet the saving principle of the permanent certainty of the assessment brought the settlement through. So that, from the protection from foreign invasion, the increase of population, and the consequent increase of the demand for land, a great increase of cultivation, and a great rise in the rent of land have taken place, and the estates have become most valuable property. The greater part of the land had, at the period of settlement, become waste from misgovernment; not only has the lost cultivation been recovered, but vast tracts where the plough had never passed, have been reclaimed, and the population and cultivation have overflowed, and penetrated into the unhealthy tract of the Soonderbun, which is composed of the alluvial deposits at the mouths of the Ganges.

But the great test of a system of taxation derived from the land is, the condition of the working agricultural classes, and, as the population of India is almost entirely agricultural, the condition of these people becomes



the actual test of good or bad government. On this head the results do not afford much matter for congratulation.

The limiting the government demand in perpetuity has produced all the good effects that could have been anticipated from it; but the neglect to carry out the provision of the permanent settlement, that the cultivator should not pay more than the "Purgunnah rates," that is, the fair customary rents on particular soils and produce, has converted them into poor tenants at will. Their present condition has been thus described, and almost all the witnesses seem to think with considerable fidelity, by a native of India: "In Bengal, the ryut will be found to live all his days on rice, and to go covered with a slight cotton cloth. The demands on him are endless. This prevents the creation of capital, and prolongs the Muhajunee, or usurious money-lending system. Bengal is noted for the exuberance and fertility of the crops; but the present condition of the ryut is miserable. His monthly expenditure is from $1\frac{1}{2}$ to 3 rupees, or from 3 shillings to 6; but there are not five out of every hundred whose annual profits exceed 100 rupees, or £10. In many instances the earnings of the ryut are not sufficient to provide for his family; his wife and sons are obliged to betake themselves to some pursuit and assist him with all they can get. He lives generally on coarse rice, and pulse vegetables and fish (a mere drug in Bengal) would be luxuries; his dress consists of a bit of rag and a slender sheet; his bed is composed of a coarse mat and a pillow; his habitation, a thatched roof on supports; his property, a plough of



wood with an iron sheath at the coulter, two bullocks, and one or two lotahs; he toils from morn till noon, from noon till dewy eve; he is a haggard, poverty-stricken, wretched creature. This is no exaggeration; even in ordinary seasons, and under ordinary circumstances, the ryuts fast for days and nights from literal want of food. The inability of the ryut to better his degraded position is increased by his mental abasement. Unprotected, harassed and oppressed, he has been precluded from the genial rays of intellectuality; his mind is veiled in a thick gloom of ignorance." Dr. A. Duff, a man of great intelligence, and strict veracity and honesty, states that he has examined into the above statement, and believes it to be substantially correct. He also states, and the other witnesses support him, that, besides the rack rent, the ryut is subjected to all manner of illegal incidents and cesses; such as, a fee on being married, on the landlord's having to repair a road, on family rejoicings, religious festivals, &c. The law makes these cesses illegal, but as long as there is a greedy competition for land, no security for the amount of rent two years together, and no right of occupancy, of course the cesses are paid, and every extortion submitted to, by men who have no choice between submission and starvation. A different picture has been drawn by other witnesses, but Dr. Duff sees a simple way of reconciling the seeming antagonism without impeaching the honesty or motives of any witness. From the beauty of the foliage, the abundance of fruit-bearing and timber trees, the exuberant fertility, the rich products,



the picturesque huts, persons not intimately acquainted with the inner workings and frame work of the system would easily mistake this outward beauty and abundance for the proofs of the comfort and well being of the labouring classes. Dr. Duff inclines to think that want of energy on the part of the ryuts prevent them from making their grievances known, and that the government are not so much to blame as the ryuts. But throughout the other evidence these ryuts, and the people of Bengal generally, are described as singularly litigious, which does not look like want of energy; and sometimes it is said, they prevail so as to baffle the Zumindar by combination. Moreover, the ryuts of the North Western provinces, whom no one accuses of want of energy, were on the verge of falling into the same condition, when they were saved by Mr. Bird, who caused their fair rent to be recorded and fixed for the term of settlement. It is true that the government did not mean that such a state of things should arise; they are fully aware of it and lament it, but they want a bold and powerful mind to take up in Bengal Mr. Bird's principles, and apply them with those modifications which are necessary to the practical application of all principles. No doubt there is some truth in the assertion that the people are deficient in energy, but it is incorrect to push this truth beyond its legitimate consequence, and make it at once the excuse for past errors, and the reason for not undertaking to reform them. Nor is this the deduction Dr. Duff would himself think justifiable from the premises. He states further on, that



revenue tenures are exceedingly complex, and that the servants of government have no regular or established mode of acquiring a knowledge of them. They seem so to those who have not studied them, and latterly the study has been much simplified. The late Mr. Thomason's "Directions to Collectors and Settlement Officers," (which work is an enlarged edition of Mr. R. M. Bird's four circular orders), forms an easy, short, and yet, full manual of revenue science and practice, and there are many other works known to, and easily procurable by those who study the subject.

The low condition of the cultivators is borne out by the continued prevalence of the crime of dacoity, or robbery by gangs, with open violence, in spite of great improvements in the police, and constant attention to it. Now, this crime has entirely disappeared in the North West provinces since the new settlement, which secured to the cultivating ryuts moderate and fair rents. It is evident that where there is a regular government and police, and that predatory crimes cannot be checked, the cause must lie in the misery and desperation of a large class of the community. At least, this must be evident to men familiar with, and accustomed to analyse the workings of government.

Against this concurrence of testimony, reasoning and facts, we have the declaration of Mr. Mangles, that the condition of the ryuts under the worst circumstances is marvellously like that of the cottiers in Ireland; that is, when they are feeble and the landholder powerful; but that sometimes the ryuts are powerful, and combine



against a weak landholder ; that their great poverty is owing to their great numbers ; that is, to the glut in the labour market ; yet, he thinks, poor as they are, that they are not worse off, looking to the difference of climate and wants, than the lower class of those who have small holdings in Ireland.

This seems to be the utmost that can be advanced, and it is not much in favour of the operation of the permanent settlement on the ryuts. It is also to be noted that the prevalence of the similar system of cottier cultivation and rack-renting, is accompanied alike in Bengal and Ireland, by a system of outrages on person and property, which an elaborate system of police in both countries cannot check. While in Madras, where, under the Ryutwarree system, the government do not rack-rent, and in the North West provinces, where under the village system of settlement, and with the recorded rents, the owners cannot rack-rent, there seems to be neither extensive and general suffering, nor extensive and general crime.

There is a minute and extensive village survey going on in Bengal.

On a review of the evidence, the conclusions seem to be :

First, that the permanent settlement has not as yet, from its *permanency*, involved any great sacrifice of revenue, for the best authorities calculate the average rate of assessment, at something about half the landlord's rent. Now, in the North West provinces, allowed to



be very fairly assessed, we estimate, with very good grounds of calculation, the average assessment to be something more than half, and less than two-thirds of the landlord's rent, which last is the professed standard of assessment. There are, no doubt, in Bengal, cases in which the assessment is much more favourable to the owner. There is an instance quoted by Mr. Wise, of Dacca, of an estate paying £10,000 a year to government, and yielding the owner £60,000, and it is not, perhaps, to be regretted that accidental inequalities of assessment have led to the constitution of a small class of families having leisure and large incomes. In all countries such a class plays a large part in the extension of civilisation.

Secondly, it is clear that there has been an enormous extension of cultivation, and a great increase of wealth in the country, and it is highly probable that this would not have occurred except from the permanent certainty of the assessment.

Thirdly, it is the manifest evil of the system that the increase of accumulated wealth has been ill-distributed, leaving the labouring class reduced to a bare subsistence, and exposed to severe oppression.

It is well to reflect if some remedy may not be found for this state of things. It seems that the amount of the assessment cannot, in justice, be touched. The government, with a view to reclaim the country by giving full scope to the enterprise of proprietors, limited their assessment in perpetuity, and they are at this moment reaping the full benefit they expected from the



sacrifice in the complete cultivation of the country, the increase of its wealth, and a constant gradual rise in the customs, and other branches of revenue. But the government never made it any part of their bargain that the ryuts should be rack-rented and ground to the dust. They had not the right, any more than the intention, to make such a bargain, as Lord Hastings, in discussing this question, very justly observed. No government can part with the obligation to do right and justice to any part of its subjects. Far from doing so, Lord Cornwallis's settlement provided, that the ryuts should not pay higher rates of rent than the Purgunnah rates, which any man, thoroughly versed in Indian revenue, knows to be a technical term, not for a specific table of rates, which has been idly sought for, but the customary, though variable rates of rent on particular soils and produce, existing in the district or tract where any village is situated, sometimes even in a particular village or estate, and not in others. These amounts of rent, when disputed, and the terms of occupancy, when those were disputed, (for occupancy came also within the scope of the technical term, Pergunnah rates), it was the office and the duty of the authorized servants of government to settle. Lord Cornwallis also provided, that beyond the rent the ryuts should pay nothing. These laws are still on the Statute Book, though, to the great detriment of the country, they have not, from the want of sufficient machinery, and sufficient knowledge in the early administrators of the system, been carried out. It will be remembered, that a minute revenue survey is now



going on in Bengal, and the thought forces itself on one, that this affords the necessary basis for settling, as has been done effectually in the North West provinces, the amount of fair rent, and the terms of occupancy. If it be urged that the undertaking for Bengal be too gigantic, allowing, for argument's sake, this to be so, although the same thing was vainly said, and failure as vainly prophesied of a similar undertaking in the North West provinces, yet something may be done to stop a system which involves so much social evil as exists in Bengal. Without aiming at the re-construction of the village communities, or the re-habilitation of sub-proprietors in the soil, however iniquitously or mercilessly they have been swept away, might not a law be enacted, reciting the former limitation of rents to Pargunnah rates, defining the term as above, and stating the determination of government to enforce the spirit of the law; declaring that, while no interference would take place between parties agreeing among themselves, further than to record in the collector's office, a rent roll showing the occupant the fields by the numbers in the maps, and the terms of the lease; yet that every resident, or Chupper-bund ryut should have the right to apply to the nearest deputy collector to have his fair rent assessed for a period of, say ten or twenty years; and that the deputy collector should replace, with costs and damages, any resident ryut who should appear to have been ejected without having incurred a balance on the rent recorded by the officers of government, and award heavy damages against any one exact-



ing more than the recorded rent from a cultivator. The native deputy collectors located at convenient distances over the country, as they now are to a great extent, would perform this, and many other duties, most effectively; they should have the assistance of assessors, and they would be effectively superintended by the civil servants, thoroughly well trained under Lord Dalhousie's new rules. The right of occupancy for long terms being secured, the competition for land in the labour market would be put a stop to; the floating population hanging loose on the soil for the chance of a bit of it, the men who furnish the dacoits and plunderers of Bengal, would be forced to emigration; the Soonderbuns and other desert tracts, Ceylon, and the West Indies, offer a ready field for them, the great public works government are about to undertake would provide for many. The labour market being relieved, comfortable subsistence would become readily procurable by honest, and not excessive labour. Four men would no longer be employed, as observed by Mr. Mangles, in doing the work of one; and the bands of dacoits would, as in the North West provinces, be forced to dissolve for want of recruits.

To resume. The result of the parliamentary enquiry seems to have been to demonstrate that the permanency of the Bengal settlement has not as yet been a bad bargain; that, in addition to giving government a fair revenue, it has increased very much the wealth of the country. That the blot on the system is not so much the *permanency* of the assessment, as the neglect to administer effectually that part of the settlement which



declared, in terms unfortunately not sufficiently clear and defined, that the cultivator should be maintained in his ancient right not to pay more than a limited and moderate rent, and that he should be kept in possession of his fields so long as he did so.

By this neglect the population has been reduced to a state of extreme poverty, suffering, and wickedness; but there seems reason to hope that a practical remedy to this evil state of things may be found without any breach of faith, or any enormous outlay on the part of government.

If, as is likely, the small class of Zumindars, or landholders, small in comparison with the mass of the people, should raise a clamour, the answer to them is short and complete: "If you had but partially performed the duty committed to you by government, that, namely, of collecting with moderation from your hereditary cultivators, the fair and customary rent, as you agreed at the settlement to do; had you but observed with a tenth part of the fidelity of the government towards you, your part of the contract with government, you would never have been visited with the interference you now deprecate, and which your own conduct has drawn upon you from a most unwilling government.

"Beware, and do not, by a systematic opposition to necessary and justifiable reforms, drive government to enter into the further question of how far your neglect of your part of the contract may warrant them, in withdrawing their agreement not to enhance your assessment.



“Rather, by a ready co-operation in the noble task of restoring comfort and honesty to your dependents, render the agitation of that dangerous question impossible.”

THE LAND REVENUE, NORTH WESTERN PROVINCES.

This settlement of the land revenue was conducted (nearly sixty years after that of Bengal Proper was completed,) by Mr. Robert Mertins Bird. The best and most authentic account of the system is to be found in R. M. Bird, Esq., before the Commons. his own evidence. “His attention had been attracted to the apparently progressive deterioration of the land revenue. He found that the revenue was, in many places, moderate—the deterioration general, and inferred that there must be some incongruity between the revenue system and the habits and institutions of the people, which caused the disorders of the revenue. He employed sixteen years in studying the subject, and ascertained that, although the revenue laws considered the landed properties to be identical with the landed properties in England, and the persons whose names were entered in the public records to be the absolute owners of the estates, in connection with which their names stood recorded, yet, that in fact, the people do not hold land in any manner known to the laws of England. The land is, in the majority of cases, possessed by very extensive families and tribes, who hold



separate portions of land within the common boundary. Each man is master of his own portion ; responsible for his proportion of the whole revenue assessed on the whole property ; manages his own portion of land in his own way, and, although connected with his brethren, is to a certain degree, independent of them,* according to the ancient customs and institutions of the people. Before the British power, the person whose name was recorded in the government records was a head man, or agent on the part of the community, to transact business between them and the government, but with no stronger right of property than the rest of the sharers. He held his own piece of land or number of fields like the rest. This state of things not having been investigated, nor attended to in the British system, the consequence was, that on the occurrence of an arrear of revenue, or when a suit was brought by any parties, or when there was a question of a sale or transfer, there was no finding out where the loss of revenue had occurred, how a party who had obtained a decree was to get it executed, the persons in actual possession never having been made

* When it is said that each owner manages his own land in his own way, it must be understood that he usually holds a portion,—sometimes the whole of his land, in his own hands, cultivating it himself, or through his servants, or tenants at will ; but it more generally happens that a considerable portion of his land is cultivated by hereditary, resident peasants, whose occupancy cannot be disturbed by him, or any one else, so long as they pay him their rents, which are fixed on principles to be hereafter detailed ; but these cultivator peasants are not owners, and can neither sell, nor mortgage, nor transfer their fields, nor have they any voice in the management of the village. The position of these men has the farther peculiarity, that the right of the owners may be abolished, conferred on others, confiscated and held by government, but the status of these occupants would remain unaltered, and their rights unimpaired.



parties to the suit, or what had been sold or mortgaged. This state of things led to constant confusion, loss, uncertainty of title, affrays among a high spirited people, and demoralisation of them; for, Mr. Bird might have added, the battles were fought not only with arms, but with oaths, evidence, documents, true and forged, simulations of persons, perjuries and bribes.

The plan adopted was to make a survey. For this purpose, the boundaries of the village were first marked off, by officers appointed for the purpose. Where they found disputes to exist they summoned a jury, and decided them on the spot, and marked off the boundary. This at once put a stop to a numerous class of offences, namely, bloody affrays, originating in disputed boundaries, and to all the perjuries, intrigues and briberies attendant on the consequent trials.

The next step was to make a rough map of each village, exactly in the same manner as the English tithe commutation maps. Each field in the map was numbered, and entered on a register, with the name of the possessor; then a ledger was drawn out with every possessor's name set down in alphabetical order, with the numbers of all the fields belonging to him.

Then came a scientific survey of the boundary. This gave an outline, within which were shown the cultivated and uncultivated land, all taken by regular survey.

When surveys of a considerable number of villages, say, to the extent of an English hundred, were obtained, (enough to give a good extent of averages), they were



thrown together in a rough map, which was sent to the settlement officer.

All internal disputes, of whatever nature, were settled on the spot, by juries drawn from the neighbours, under the superintendence of the settlement officers. Then came the question of the government assessment upon the tract. From previous payments, from the statements of the people themselves, from the nature of the crops yielded, the quality of the soil, and such means as experience furnished, an estimate was made of what would be a fair demand on the whole tract or group of villages. This was next apportioned on each village. The people were then summoned to a meeting in the open air. All those interested resorted to the appointed place. The settlement officer gave out to the head man of each village the amount he proposed to take from it. If it were objected to, the objection was listened to and considered; they were asked where the sum taken off them, could be fairly laid on elsewhere; and the discussion brought out the facts. At first there was much difficulty; they thought the object of the New system was to screw them, but when they came to understand it, real inequalities of assessment were fairly pointed out, and demands on villages were altered accordingly. The original demand on the whole tract was not obstinately maintained by the settlement officer; he was ready to reduce it on good reasons. The object of making the demand in a lump was to induce the people to look into their separate concerns, and to come to a satisfactory adjustment. After a time, in the course



of months and years, the people came forward readily, and assisted much to fix the assessment. After the village assessment was fixed, a statement was drawn out of the property possessed by each person who held land in the village; what were his rights in regard to sale, transfer, and mortgage of any kind; what interest or vote he had in the general arrangement of the concerns of the village; whom he chose to point out as his agent from among his brethren to transact the business on the part of the government, for the government could not undertake to collect from fifty or a hundred, or, as in some villages, from ten thousand separate proprietors in one boundary. Generally, two head men were chosen for every 1000 rupees, i. e., £100 of annual revenue. Their names were inserted in the government register, and they transacted all business with government. Next, all the sharers met in conclave, and settled the general system of management, the mode in which disputes were to be settled, the way in which head men were to be elected, or removed for misconduct, the manner in which the accounts were to be kept, and the times at which the revenue was to be paid. In determining these matters each man had an equal vote. The revenue was formerly paid in nine instalments; many of these fell due before the crops could come to market. To pay them they were obliged to borrow from bankers, at high interest. This was changed to four instalments, fixed to fall due after the time the produce could come into the market, so that the people could have money in hand before they were called on to pay. Much appre-



ension was expressed that the people would sell their crops and embezzle the money ; but that was prevented, for the tenures had been made valuable ; so that people do not risk the loss of their property by default, but pay to this day punctually, and in full. Then a system of accounts was adopted ; the same that was arranged by Todur Mull, the Hindoo minister of the great Emperor Akbar. Each native collector had his set of accounts, and the principle was, not that every man should pay his money to the head man, and that the head man should pay it to the government, which might tempt him to fraud, but every one of the owners had his separate entry in the banker's book, (so to speak), of the native collector ; the amount due from each party was placed at the head of the page, the payments made were inserted below, and an owner was at liberty to go and pay the money as " paid by himself," to be entered in the name of the head man. So that it was perfectly easy to ascertain, if a default occurred, who was the defaulter. In case of default there are several methods of coercing payment. Although the tenures are so entirely separate, and the possession also, the responsibility for the whole revenue is joint. The whole village is responsible for the whole revenue, and may be sold by government to satisfy a default ; but other methods are adopted. The personal property of any one owner in default might be distrained and sold ; but that mode is usually oppressive and injurious ; distrained property usually sells below its value. A better way was, to require the defaulter to pay up within a certain time, failing which,



the land would be transferred for a term of years to some other sharer, who would pay up the arrear. This might be a simple transfer, (the usufruct of the property for a term of years, reimbursing the sharer who paid the arrear), or, an actual mortgage for the amount of the arrear might be made to the paying sharer. Or the land might actually be sold to one of the brethren; out of the price the arrear might be made good, and the balance handed over to the defaulter. In general these transfers were carefully restricted to the brethren, but a stranger might by the law be brought in. The sale of a whole village was very rare, and confined to cases of violent resistance and contumacy."

Mr. Bird has omitted to say that a defaulter might legally be imprisoned, but in fact, that process has been almost entirely discontinued.

The head man is not responsible, except for his own share of the revenue, for any other matter, he is only an agent with regard to the government. The general proportion of revenue taken by the government all over the country, may be about one-tenth of the gross produce; and it is less than what was taken by the previous governments: what increase of revenue was taken, was taken on increased cultivation, and not by enhanced rate of assessment. The increase of cultivation since the settlement has been astonishing. The settlement was made for thirty years, and the people justly observed, that for them it was a perpetuity.

It has, since Mr. Bird left, been extended to a term of sixty years.



Mr. Turner,
Esq., before the
Commons.

"A perpetual settlement is unwise; it is unwise in a government to cut itself off from any source of revenue, but many of the central districts are so highly cultivated, and so highly assessed, comparatively, that it will be unwise to expect anything additional from them, till by increase of cultivation the produce of the other districts shall be brought up to the same point. There is facility for obtaining capital, for the people dig wells, and make cuts from canals at their own expense, but they could hardly borrow from bankers to make improvements; the rate of interest is too high, a poor man would have to pay 25 per cent."

Such improvements as Mr. Turner speaks of, must be made by the application of the labor of the people, and from savings, not from capital borrowed at a high interest. Government now advance money, either without interest, or at a low interest, 5 per cent., for the construction of works of permanent utility, on the security of the works.

R. M. Bird,
Esq., before the
Commons.

"Money can be borrowed on mortgage; Europeans may lend money on mortgage, and may foreclose, and become the owners, taking all the privileges and responsibilities of the former holders. Englishmen in Bengal used to be very careless in acquiring land. They took no trouble to inquire into title, and often endeavoured to make good possession on a bad title by violence."

But Mr. Bird seems to overlook the fact, that in Bengal this is also done by natives, not exclusively by



Englishmen, and the true solution is a bad state of the law, or a feeble enforcement of it, or both. Englishmen do not so conduct themselves in the north-west provinces, or in foreign countries.

“The government do not interfere with the cultivation of any sorts of crops, further than to prohibit the growth of opium, except under license. The construction of canals for irrigation may be made an important source of future revenue; some of those already made have paid 20 per cent. This profit arises from a water rate, which the natives readily pay.”

It may be remarked in addition to Mr. Bird's statement, that on the expiration of the present settlement, an increase may be fairly expected in the shape of enhanced revenues, assessed on villages which formerly depended on the seasons, but which are now irrigated, and also from land formerly uncultivated, from being altogether dry, sandy, and unfertile, but which in India becomes fertile the moment you can irrigate it. Of such land there are large tracts in the Doab, through which the Ganges canal will run.

“There are districts, as before stated, so highly cultivated, that no increase can be expected from them, but there are others from which increased revenue may hereafter be expected. The people are much better off than they were.”

With reference to Mr. Bird's last remark, it must be remembered that they have been better off only since the settlement; for till after that, they had been getting into a very miserable condition, especially the



ryuts, or cultivating peasantry. They were near losing their rights and being reduced to the condition of tenants at will, liable to be rack-rented as they are in Bengal; *taillables et corveables à merci*; the settlement established fixity of tenure for the great majority of them. It was done this way,—the cultivator, being a resident in the village, settled amicably in general the amount of his rent, with the party entitled to collect it. If the amount of rent were disputed, it was fixed by the settlement officer, assisted by indifferent arbitrators. The rents thus fixed were recorded, and cannot be enhanced but by the consent of the parties, during the remainder of the settlement, unless the productiveness of the land be materially increased, from some cause independent of the exertions of the ryut, such, for instance, as the construction, by the rent collector, of a well for irrigation, which would quadruple the value of the land; in that case the rent would have to be assessed *de novo*, by the same process as before; but, if the ryut built the well, all the profit would be his. However, these privileges of the cultivators at present rest only on the provisions of the settlement, and are open to annulment by the courts. *A legislative sanction of the privileges is wanting, and should be given.* The result of these revenue rules has been to convert a needy, plundering peasantry, into a well-clad, well-fed, well-conducted body of men. Formerly, it was the easiest thing in the world for any clever rascal to assemble a body of plunderers, and attack any one supposed to have property. Now, this



cannot be done; the people are well off, and prefer the profits of honest industry, so that the crime of robbery by open violence has almost disappeared in the north-west provinces. It continues rife in Bengal, where the cultivators are all subject to be rack-rented.

“There is another proof of the people being well off under our government, in the fact of their being a great immigration into our territories from the dominions of the native king of Oude. This immigration was very considerable into the district of Goruckpoor.”

And Mr. Bird might have added, into all the other districts bordering on Oude. But it is still more remarkable, that a continued immigration has been going on for years, from Oude into the distant Saugor and Nerbudda territories, into the valley of the Nerbudda; and that immigration is of the Koormee tribe, the most skilful and enterprising, and the best cultivators of India.* Moreover, the gigantic work of the Ganges canal is carried on principally by exile labourers from Oude, and it is certain that the establishment of a good government in Oude would greatly increase the cost of the undertaking, for it would be necessary to give much higher wages than are paid at present to the workmen, if the Oude people went off and left a void in the supply of labour. The weight of this evidence goes, however, rather to prove, that Oude is much misgoverned; and no doubt we might manage our country a great deal worse than we do, without driving back the tide of immigration.

* This was written before the annexation of Oude.



There is no check in the present system to the increased production of cotton; the settlement was made on the land not on the crop."

"The landlord's rent in each village, *communibus annis*, was estimated. From this about two thirds were deducted as the government tax, and the rest was left to owners. After that the owners might lay their whole land down in cotton, but the amount of the government tax would remain unchanged. The extent of cotton cultivation depends entirely on the profit derived from it. If the prices become more remunerative, more land is laid down and *vice versa*."

"The system of depending mainly on the land revenue is not injurious to the people. The great drawback to the prosperity of the country is the beggar-making system of the equal division of property among heirs; but under the present system, as yet, the people are well off. Employment may be found wanting hereafter for the increasing population from the absence of manufactures; the wars no longer drawing off as they used the superfluous mouths."

To this it may be answered, it is probable that manufactures will yet again spring up in India. There are to be found there the elements that attract manufacturing capital; cheap labour, a most docile and intelligent race of labourers; in the valley of the Nerbudda good coal, and good iron in juxta position. If to these there be added cheap and easy modes of transport, it seems all but impossible that India should not resume her place among the manufacturing nations of the world.



“Enough of the tenures of other parts of India is not known for us to be able to assert that the land settlement of the N. W. Provinces is applicable to them; but it seems that the general principle would be applicable: viz. to ascertain the existing tenure of the land, and to give the people the right of making their own rules for the management of the land, and for their own government. It is said that the village communities existed some years ago in Bombay, and that a Ryutwarree settlement has been substituted, i. e., that each cultivator pays separately the rent of his field directly to government: there would be no difficulty in re-establishing the N. W. system, and restoring the rights of property destroyed by the Ryut-

F.J.Halliday
Esq. before the
Commons.

warree system.” “It is objected to the system of settlement in the N. W. Provinces; that it is not compatible with an advance in civilization, that it can only be kept up by keeping the people in the same primitive state; that it is impossible to allow land to be used as a security for money, or to pass from hand to hand as it ought to pass, as it must pass as a nation advances.”

The answer to this is that the system is based on the principle of adapting the fiscal arrangement to facts. If the people come out of the primitive state they are in, a different settlement, suited to their changed condition, will be made with them. The process is a simple and easy one, and is known as the process of making a partition of a village. Such separated portions can be freely mortgaged and passed from hand



to hand with infinitely more facility than land can be conveyed in England. It is true that while a village remains in community an owner must offer his share in mortgage, or in sale to each of the brethren before he can dispose of it to a stranger, and thus admit the stranger to the village community; but this disability can as aforesaid be got rid of readily by the process of partition; a process constantly and increasingly resorted to as the people are becoming less primitive and more inclined to live out of community. It is true there was a propensity in some members of the Agra government to check this partition process, and to prop up the community system when it no longer suits the people. But this is a direct violation of the great principle of Mr. Bird's settlement, and the attempt must fail before the force of the actual law and the current of events. The settlements moreover, involving a minute annual register of every change, lien, transfer, mortgage, or burthen imposed on any part of the land, the transfer of land paying revenue to government in the N. W. Provinces has become the easiest and safest thing in the world; as easy and safe as in Scotland. Before the settlement, the purchase of land was utterly unsafe and difficult; no such thing as a good title could be acquired. It is true that it is not easy to buy an estate in the N. W. Provinces; but that is because, under the settlement, landed property has become so valuable that few are willing to sell. It is also true that when a portion of an estate held by a brotherhood is offered for sale it is almost always taken by one or other of the brethren;



but if you would have a nation advance, you must wait till such institutions as these fall to pieces of themselves. Enough has been done when the means of dissolving the community are provided, so that they may be resorted to as soon as a dissolution be the interest of the parties concerned.

T. J. Turner
Esq., before the
Commons.

“There was a class of people called Talooqdars; they were great proprietors of a superior class of society holding two or three hundred villages. These Talooqs have been broken up, the villages settled with their respective owners, to their great advantage; if the Talooqdar were a bad or harsh man those owners used to fare very ill. It might have been a disadvantage to the country if that superior class had been abolished, but as they receive a compensating allowance of 18 per cent. on the government assessment, for their exclusion, they are still in an influential position. The system of Talooqs came to us from the native governments, and in doing away with them we have departed from the native system.”

In considering this statement of Mr. Turner, which is perfectly well founded, it must also be remembered that the system arose in the weakness and decadence of the empire: that there is no trace of it in ancient Hindoo times, nor in Hindoo governments existing in vigor at the present day. It seems to have been the original principle that the land should be managed by those who dwelt on it, and that each village should pay directly to government. In dealing with the Talooqdars there was a strong and unfair feeling on the part



of the government, and some of the settlement officers against them, principally arising from the way in which the Talooqdars neglected the duties and abused the powers conferred on them. Hence the proprietary right in many villages, in which there were no real owners but the Talooqdars, was taken from them and conferred on resident cultivators who had no claim to the ownership; and this was done on insufficient evidence, and sometimes without any evidence of right. On the other hand the Talooqdars made the most unjust and monstrous claims to the absolute ownership of villages in which there was the clearest proof of the existence of village proprietary communities. These claims they bolstered up by forged documents and false witnesses. A law was hastily passed to bar them from prosecuting suits to upset the decisions of the settlement officers in order to quash litigation, which it was felt might be too successful. The government too, reduced arbitrarily the compensating allowance of 18 per cent. to 10 per cent. on the deaths of the first holders, though the allowance was undoubtedly fixed at 18 per cent. for the whole period of the settlement. This breach of contract the Court of Directors have proposed to repair. Altogether the question of the Talooqdars has been disposed of in a prejudiced and unfair spirit in India, with much bitterness of controversy, and the whole question is one of the least creditable to the conductors of the system, though it must not be denied that the measure has restored many village communities to their rights, and saved the rights of others from impending destruction. It is a



great pity that the question (like that of the resumption of the rent free lands) was taken up controversially. If the tenures had been fairly investigated and adjudged, and then a sub-settlement had been made with the village communities, by which they would have paid the fixed revenue to the Talooqdar and he to government; justice would have been done, ancient and respectable feudal relations would not have been broken up nor an influential wealthy class of men disgusted with our rule.

R. D. Mangles,
Esq., before the
Commons.

“The survey of the N. W. Provinces cost somewhat more than £300,000. The settlement somewhat less, the whole expense was £575,000, the extent of country operated on about 70,000 square miles.”

F. W. Pri-
deaux, Esq.,
before the Com-
mons.

“The average rate per statute acre of the assessment on total area of the N. W. Provinces, 1s. 9d.; on total land paying revenue, 2s. 5½d.; on total land cultivated, 3s. 6d.”

This revenue is principally collected by the issue of printed notices, carrying a small daily fine for a fixed period, or until the arrear is paid. Hardly any estates are sold; distraint and sale of personal property is almost unknown; the process of imprisonment for default is almost entirely laid aside, and of each instalment of revenue, the greater portion is paid spontaneously and to a considerable extent before the instalment has become due. Whatever of justice, sense, and moderation has been displayed by the government has been met by a corresponding honesty, docility and cheerful obedience on the part of the people. It is difficult to



think them the same turbulent, dishonest, predatory race, who once gave government infinite trouble and anxiety. The settlement may be quoted then, as a scheme based on sound general principles, adapted skillfully to local circumstances, and resulting in a practical and successful measure, now in full operation.

LAND REVENUE.—MADRAS.

The following remarks are found in the statistical report published by the Court of Directors in 1812:—

“A maximum assessment is fixed by the Madras system for the best lands, which cannot be exceeded. Inferior lands, so long as they remain inferior, are of course assessed at lower rates. The contracts with the cultivator are renewed from year to year, when remissions of the rent are made, if the unfavourable character of the year, or the circumstances of the cultivator, render such a measure expedient. In the south of India the seasons are precarious, the cultivators poor and improvident. Under such circumstances, it has been thought that there are no means of securing to government a fair share of the surplus produce, or net rent, than by taking more than the average in good seasons, and less in bad; annual settlements are, in this view, indispensable; but this system is a bar to improvement. It is clear, that but for the remissions, the land would be over assessed. It has consequently



a low marketable value. Capital is borrowed at enormous interest, not on the land, but on the crop of the current year. Farming becomes a wild speculation, and the rent is not divided between the government and the cultivator as was intended, but between the government and the capitalist, who advances the government assessment on the security of the crop."

J.W.B. Dykes,
Esq., before the
Commons.

"When the territory was acquired by the British, the system adopted was, that the government dealt directly with every man who held land. Each field had an assessed rent; each man paid the rents of all the fields he held to government. The rents were to be in perpetuity. So long as the rents were paid, possession was not to be disturbed, but every man, at the close of the year, was at liberty to throw up one or more of his fields. His assessment was diminished by the amount of the rents of those fields. If there were available vacant lands in the village, he might take any he required, and then their fixed rents were added to his assessment. No improvements were to be the cause of any enhancement of the rent of the land. This, the real Ryutwar system was set aside, and a settlement through Zemindars and middle men was substituted. This took place in 1802, and was meant to be the same as the permanent settlement in Bengal Proper. These middle men, on whom the government had conferred the proprietary title, rack-rented the land, and could not collect the rents, nor pay the revenue to government. The defaulters were sold out. Some few of the middle men escaped, from having



favourable settlements, and still hold their lands on the Zamindarree tenure. The ryuts under them are not quite so well-treated as the ryuts of the government, but there are laws for the protection of the former, and the Zumindars are a respectable body of men, and do not oppress the cultivators. In the great majority of the estates, as before stated, the middle men, or Zumindars, were sold out, and their rights bought in by government, and then the Ryutwarree system was reverted to, but with considerable changes. Instead of a fixed rent on fields, a system of assessing the crops was adopted; thus, if a man converts a field of arable land into an orchard of fruit trees, or if in rice ground he introduces the cultivation of the cocoa-nut, or areca palm, the original rent is enhanced; again, the common mode of improving the land is to sink a well; if a man do so now, and afterwards from pressure of circumstances throws up, that is resigns, a field not profitable, the government officer steps in, and to prevent loss, enhances the rent on the land watered by the well, thus taxing improvements. Further, under the original system, no one asked what a man did with his land, so long as he paid his rent; but now, before he can dig a well, he must apply to the collector, who sends the village officer to inquire and report, and he and other officials must get fees, and a year elapses, and expense is incurred, before the permission is obtained. In this way the government not only taxes improvements, but puts obstacles in the way of them. It has been said above, that under the present system,



a higher assessment is in some cases imposed on lands cultivated with the better description of crops; here is another instance in Madura and some other districts, they have a distinction of *two crop irrigated lands*, and *one crop irrigated lands*, and when sugar-cane is grown in *one crop irrigated land*, the two crop rent, which is higher, is charged on that land. Formerly, too, a man was free to give up at any time any field he did not find profitable. Now, if he wish to give up a bad field, the government make him give up a good field with it. Or if he has taken up fields in different years, he cannot give them up together, he must give up those taken in the same year, in one year, and wait another year before he can throw up any of the rest."

"There is no legislative enactment securing the terms on which lands are held. The whole of the conditions may be abrogated to-morrow. There are rules for the management of the land, but they are not published. It is a matter of favour for the collector to communicate them to a stranger. The complication of the system, and the uncertainty of tenure, must deter Europeans from taking land. Europeans have been deterred from taking land for the cultivation of coffee, because, instead of the old plan of a permanent rent on fields, the government will only give lands on twenty years leases, subject to enhancement at the end of the term. Nevertheless, the country has improved under the system, bad as it is, for the people have accumulated means sufficient to enable them to improve the land, by digging wells for instance, so that it is no longer



necessary, as it was formerly, to make them advances for this purpose on the part of government."

J.W. Prideaux,
Esq., before the
Commons. "Parties taking land to grow cotton, in the district of Coimbatore, have been obliged to pay the cultivator the government assessment, and half as much more; and in that of Tinnively, twice the amount of the government assessment."

J.W.B. Dykes,
Esq., before the
Commons. "There is a large class of ryuts who are acquiring enough land to make it worth their while to cultivate through sub-tenants, and so to assimilate to the condition of the owners of land in village communities, but without the community; but the number of them is kept down by the beggar-making system of equal partition of inheritance. The population has doubled, and the prices of produce have fallen one-half, since our occupation of the country. The system will not be perfect till the old Ryutwar system is reverted to; by which the rent, fixed on fields and accepted, was not liable to enhancement as long as it was paid; and by which the cultivator, uninterfered with, made what improvements he pleased, and had the liberty of throwing up, at the close of any year, any field that did not suit him. The proportion of land now cultivated, to the land which might be cultivated, is about one-fourth in the district of Salem, and pretty much the same over all the Madras territory; under the genuine Ryutwarree system, nearly all this land would, in course of time, be cultivated, and give a greatly enhanced land revenue. Under the existing system, the extent of cultivation has not advanced, and

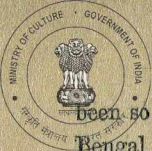


does not seem likely to do so. The home government have sent out orders not to tax improvements resulting from wells, but the interference with improvements continues; and, besides, the right to the permanent rent so long as it is paid, is not conceded, and even improvements are to be taxed when the general rates of the district are altered, which may be done any day."

It is to be noted, that the mere fall of prices, quoted by Mr. Dykes as a proof of the excellency of the Madras system, cannot be considered a test of the success of any system; prices depend on so many circumstances. It is understood, for instance, that the price of rice in Madras has fallen materially in consequence of the great production of rice in Moulmein, or rather, that the exports from Madras have been stopped by the competition of Moulmein rice in foreign markets; and with regard to the duplication of the population, it appears from another part of Mr. Dykes's evidence, that the mass of the population are not ryuts, but day labourers, and that they obtain large profits by going over to Ceylon, working, and coming back with their gains. On the other hand, the non-advance of cultivation, compared with the great increase of it both in the N.W. Provinces and in Bengal Proper, tells strongly against the Madras system as it is. At the same time, it must be acknowledged that under the original Ryutwar system, which seems very similar to that about to be carried out in Bombay, a better result might have been obtained. That system contains some valuable elements; first, certainty about the amount of rent; secondly, full power to the tenant to deal



with the land without interference; and thirdly, the impossibility of the tenant being ruined by the absurd attempt to make him pay more on any part of the land, than that particular part will pay him. The system would be a very losing one, no doubt, for a private landlord, but it might have answered for a government, holding a large territory, of which only one-fourth was cultivated: let alone, and wisely administered, that system would perhaps have doubled the land revenue. The orders of the Court of Directors, prohibiting the taxing of improvements of a certain description are good as far as they go; but it would have been better if they had fixed a term for the exemption from enhancement, instead of a contingency. In all enterprises, certainty is the great thing a speculator looks to. It would have been better, and it would have been equally safe for government, if they had said, "no improvement shall be taxed till thirty years after it has been made," than to have left the enhancement dependent on a contingency, even although that contingency may never arise, and so the exemption be perpetual. It is also clearly evident, that long leases, during which the tenant should be left to get all he could, and improve in every way he pleased without interference, are the only leases calculated to bring a vast tract of country into cultivation, always understanding that the rent shall be such as to leave a high remuneration to the holder. It is to be remarked, that one of the reasons assigned for the failure of the Zamin-darree system when it was tried, is, that the tenants were rack-rented. Now the N. W. Settlement, which has



been so eminently successful, provided against that. In Bengal Proper the system of settlement left all under-tenants and cultivators to be rack-rented, and the mass of them are reduced to abject poverty; and dacoity and other crimes, which have disappeared in the N. W., are rife there. In Madras, by Mr. Dykes's showing, and his evidence seems truthful and that of an observing man, cultivation has not extended, nor the revenues of the government increased; but inasmuch as the rent is fixed by the officers of government, and government has not been a grinding landlord, that is, has never sought a rack-rent, the general condition of the cultivator has been comfortable; and consequently, we hear of nothing like the dacoities, and atrocities of Bengal Proper. In fact, though not a sagacious or improving landlord, government, in Madras, has not been a very hard landlord.

No more salutary lesson can be shown from the consideration of all the land revenue systems of India, than the vital importance of saving the people from being placed at the mercy of any persons with the power of rack-renting.

It is a matter of regret that we have no information as to the amount of the gross produce left in the hands of the cultivating proprietor at Madras. From the avowed necessity of frequent abatements, it must be less than is left to the cultivating proprietor under the new system of survey settlement in Bombay, which does not contemplate remissions. The petition of the Madras natives to the House of Commons declares it to be the



old portion, claimed by the Mahommedans; but all persons thoroughly acquainted with revenue (which, judging from internal evidence, the petitioners, or rather the compilers of the petition, do not seem to be) know well that half produce cannot be paid as rent except by the very best land, commanding ready access to good markets. Had such an assessment been collected in Madras, the country would soon have been laid waste. The petitioners assert that village settlements might, with advantage and with ease, be made with the ryots acting as a community, electing managers to pay the assessment to government. It might be expedient to try whether this can be done in a few instances; the experiment is worth making. The difficulty would be this—that it would be unjust under the settlement to force any one to alter his independent tenure, and come into community. The petitioners seem to think that there would be no dissentients, or very few. In that case, leaving such persons as they are, to pay their rent to the community, a settlement could be made with the great body who were willing to give up their independent tenure and come into community; or in fact, to adopt the system of the N. W. Provinces.

It appears from the evidence, that the cultivators in the Zumindarree estates are tolerably well off, but that their rights of occupancy, at fixed rates, are by no means fully secured. Justice requires that means should be taken to make a field measurement of the Zumindarree estates, to fix the rents to be paid, to record the names



and rights of the occupants, and to sanction those rights by positive law.

The authorities have ordered a revision of the assessment, and have sanctioned considerable reductions of taxation; but whether any and what material alterations of an evidently faulty system are contemplated, has not yet been made known to the public.

LAND REVENUE.—BOMBAY.

F. W. Prid-
eaux, Esq.,
before the Com-
mons.

“By the ancient system, at the time the territory came into our hands, the Potails or head men of the villages were personally responsible to the government for the revenue, but the system has been much broken up by the British administration, principally from the fear that the head men being personally responsible, and having great power in the village, might by collusion with the more influential ryuts, or cultivators, favor themselves at the expense of the poorer classes. A survey, with a view to a settlement, has been undertaken by the Government. The Bombay government have adopted the principle of a Ryutwarree settlement; that is, each cultivator agrees with the government officer for the amount of his rent and pays it to him.”

“When surveyed, the area of the village is laid out in what are considered convenient fields, and the boundaries of the fields are marked, and the fields filled into the map.”



A. Gold-
finch, Esq., be-
fore the Com-
mons.

"The division into fields in the unculti-
vated lands is arbitrary; in the case of culti-
vated fields it is not arbitrary; regard is had to the
possession of them, so as not to eject people in possession
of cultivated land."

F. W. Prid-
eaux, Esq., be-
fore the Com-
mons.

"Then the soil is examined; the classifier
of it finds out the depth and nature of the
soil; in a large field he may dig in four or five places,
he may come to a bed of stone; that gives a bad mark
of a certain value; other things have a good mark,
according to a certain fixed scale. The negative and
positive marks give when compared the value of the
field, and this is checked by accounts and from other
information; on this the rate is fixed."

W. A. Gold-
finch, Esq., be-
fore the Com-
mons.

"No account is taken of whether the field
be cultivated or waste."

F. W. Prid-
eaux, Esq., be-
fore the Com-
mons.

"The value thus fixed becomes the go-
vernment assessment; any ryut who wishes
to cultivate a field goes to the village officer, and finds
the rent recorded of each field, and having taken a field
he may keep it at that rent for thirty years."

Sir G. Clerk,
K.C.B., before
the Commons.

"And under the new settlement, the ryut
has the power, at any time, of throwing up
his field, but during the lease the government cannot
eject him so long as he pays the fixed rent."

W. A. Gold-
finch, Esq., be-
fore the Com-
mons.

"At the end of the thirty years' settlement,
he will have the right to go on holding his
lands if he accept the assessment then made by the
collector. There is a record of each field, with its rent
and occupant, kept by the village accountant, and



there is a receipt book, a counterpart showing each payment of each ryut. Each ryut gets also a receipt for each payment he makes. The system of accounts, under vigilant superintendence, seems sufficient to guard against fraud. So far as the system has been in force about three years, the result has been reduction of rents generally, increase of revenue from increased cultivation, no arrears in Mr. Goldfinch's district, and great prosperity of the ryuts. The ryut may sell his land subject to the payment of the assessment, and it has been sold for from seven to nine years' purchase of the government assessment, but such prices are exceptional." Taking the government assessment to represent two-thirds of the rent, these sales will be at from four and two-thirds to six years' purchase, which is not very high.

F. B. Prid-
eaux, Esq., be-
fore the Com-
mons.

"In the new settlements no abatement of the assessed rent is made for the first years of the settlement of waste lands; but in the unsurveyed districts it has been usual enough to let waste lands at a low rent for the first years of a term, the rent increasing as the land improved. The Bombay authorities declare that a settlement on the system of the N. W. Provinces is impossible. There are remains of the ancient system of Land Revenue in offices and institutions, such offices as of those Desmooks and Potails."

J. P. Wil-
loughby, Esq.,
before the
Commons.

"The Desmooks and Potails have been great losers by the change, and are insufficiently paid for their responsibilities.

The Potal in a village, is the head man. He has to look after the police and help in making the collec-



tions. The office is hereditary, and usually descends to the eldest son, though sometimes the members of the family discharge it in rotation. The Potails had often rent-free lands, called wuttun, which were held by the family in joint-stock."

F. B. Pri-
deaux, Esq.,
before the Com-
mons.

"It is, no doubt, certain that the Bombay authorities have given all their exertions to bring in the Ryutwarree system. Captain Wingate, the survey commissioner, who has made the assessment, estimates that the revised assessment takes from 50 to 75 per cent. of the rent."

And, as the Bombay system does not, like the Madras system, contemplate remissions in bad seasons, a heavier assessment would ensure failure.

Pestonjee
Viceajee, be-
fore the Com-
mons.

A native gentleman from Bombay, says, "that the former revenue system of the British is full of grievances to the ryut. The native government took the land tax in kind, at a fixed proportion of the gross produce of the crop, whatever it might amount to." This was making it, in fact, an income tax. "Now the government take the tax in the shape of money rent; and if a calamity happens requiring remission of rent, such as draught or murrain, the collector has not time to make enquiries, his subordinates are not to be trusted, and the due remission is not given, or, when given, delayed. Under the old system of payment, the government took at once its share of the losses or profits. In a bad year they got less grain, in a good year, more. The cultivators suffer also from the way the instalments of the tax are fixed. They are



before the produce is marketable, and the cultivators are forced to borrow money at a high interest; altogether the cultivator is in a depressed, deteriorated condition."

W. A. Goldfinch, Esq.,
before the Com-
mons.

"In the new settlement there have been substituted four instalments, based generally on the availability of the crops, and in the newly settled districts the ryuts are well off."

Sir George
Clerk, K.C.B.,
before the
Commons.

"The defect of a Ryutwarree system is, that it requires an amount of vigilant, minute superintendence and support, by upright and zealous men, such as it is impossible for our limited, because costly, agency to afford. When gradual impoverishment, bad seasons, or other calamities visit the lands, then remission—then besides remission, assistance; actual expenditure of capital, become necessary to keep the ryut from ruin, and to enable him to labour effectively for the future. There should be, to make a Ryutwarree system really succeed, an honest, intelligent officer of the government on the spot, ready to superintend each sowing, each harvesting; to settle remission of rent, and lay out capital. Government could not obtain the army of such men, which would be requisite, nor afford to pay them. If it could, the Ryutwarree system would be perfect; but, that not being possible, the best plan is to employ an intermediate class, having a permanent property and interest in the soil, able, from their profits to accumulate capital, and to lay it out in aid of the ryuts when necessary. Such a class is to be found in the Zumindars, and heads and members of the village



communities, in the North West provinces. This class of people can, and do, accumulate capital; but the ordinary ryut, paying a full rent for a small portion of land, cannot get out of it more than the subsistence of himself and family, and this, on an average of years; not in unfavourable years; in those he requires help instead of being able to pay his full rent."

From the above information, touching the land revenue of Bombay, all that can be gathered is, that the experiment of a modification of the Ryutwarree system is going on there. It seems an error that such an experiment, or any experiment, should be tried on the whole territory instead of on a portion of it. Supposing that the average rent of the lands is fairly calculated by the officers of government, the question is, whether the power the ryut has, of throwing up his land, at any period of his lease, and his not being subjected to ejectment, (how much soever he may profit by his farm), so long as he pays his rent, will be an effective substitute for that leniency of collection and positive aid in bad seasons, which, as Sir George Clerk has pointed out, is the thing thought indispensable, and hitherto unattainable, to the success of the Ryutwarree system. It is possible, that if the rent is fixed very low, and the government do not get frightened at heavy losses in the first years, the ryuts will be able to accumulate so much capital as will enable them to meet ordinarily bad years, or to subsist in any very bad year, when they may find it necessary to throw up their tenure as not remunerative; and in that case, no doubt, the increase of cultivation, which will



eventually ensue on its turning out that the terms of government are really profitable, will in the end, considerably enhance the government revenue of the country, and make the people happy and wealthy. But much will depend on the accuracy of the calculations of the rent, and much, even if they are right, on the firmness and moral courage of the government in seeing the terms adhered to, whatever the loss of revenue, however high the gains of the ryut.

Finally, it is an instance of how government, or one or two favourite officers, may, in India, undertake the most perilous and important changes, without any sufficient check, at least for all that appears before the committee. For here it appears, that an organic alteration is being made in the institutions of a whole country, and, neither at the India House, nor by a retired governor, is much known, or can be told, of the principles or nature of the measure in operation. The only apparently well informed person was Mr. Goldfinch, and he was not half questioned, nor the system half ascertained. His evidence, so far as it goes, is favourable, but an experiment like the present cannot be tested in three years. It may have been tried before the present settlement in some part of the country, but this does not appear.

LAND REVENUE, SATTARA.

F. W. Priedeaux, Esq.,
before the
Commons.

“It is stated that the land revenue system in Sattara, is the system of collecting by



the officers of government, directly from the cottier cultivators, or what is called the Ryutwarree system. Mr. Frere said that the management of the Rajah had been so good that, though the people had been more heavily taxed than they were in our districts, yet they seemed to bear the taxation better. He said he considered it to be because, being a small territory, the Rajah could manage it more as a gentleman manages a large estate, by paying attention to the condition of each farm."

The information is so meagre, that it would scarcely be safe to form any opinion on the Sattara system, if system there be. For the same reason one cannot take Mr. Frere's explanation of the paradox, that this people, though heavily taxed are better off than our people, who are more lightly taxed. It is probable that though the land tax were heavy, they may have been exempted from other fiscal burdens to which our people are subject. If the Rajah did manage his estate so well as is stated, this example, so far as it goes, is an argument in favour of a settlement with great proprietors, as in Bengal. If the particulars of the territory were known, all would be clear, but as there is literally no evidence, judgment must be suspended; even as to the inconceivable fact that out of a realized year's revenue of £289,391, £280,934 were expended in charges of government, of which one item was £35,000, paid to the family and retainers of the late Rajah.



LAND REVENUE, SAUGUR AND NERBUDDA TERRITORIES.

There is no account of the revenue system of these territories, or of their very marked character, given in any of the evidence before either House. There is some detail of the judicial and police systems given by an able servant, Mr. Caldecott, who was employed there. What follows is an attempt to supply the deficiency.

The territory, in the political map of India, attached to the appendix of the sixth report of the Commons, is marked as lying between Bundelcund and Sindiah's dominions to the north; the Rajah of Berar's dominions are to the south; Rajpootanah to the west, and the Rajah of Berar's dominions again, to the east. But, in truth, the eastern boundary shown on the map, is a mere approximation. That boundary has never been surveyed, and great part of the country between the Hutsee river on one side, and Sohagepoor and Mundlah on the other, is little known. Indeed very large tracts have never been explored.

This territory came into our possession at the termination of that struggle with the confederated Mahratta States, conducted by the Marquis of Hastings, and known as the Pindarree war, from the circumstance, that the ostensible cause of the war was the predatory incursions into our territories, of those terrible bands of free com-



panions, protected by the Mahratta States, who were known as Pindarees.*

The territory had been the seat of the war, and had been much ravaged and plundered by the Pindarees. The bulk of the inhabitants gone into exile, had left their land waste; and our acquisition, at first presented the aspect of uncultivated fields and empty villages. But as soon as a regular government was established, the officers of that day, though not generally less prosaic than the usual run of government servants, may be observed to use language, made lyrical by the subject, in describing the return from distant countries, of the expatriated village populations, headed by their patriarchs, the re-raising of the fallen roof-trees, the re-consecration with songs and feasts of the profaned village temple, the solemn distribution of the ancestral lands among the descendants, in many cases, of the original emigrants, the ceremonious driving of the disused plough into the soil, long fallow, and the apparently miraculous restoration of population and tillage.

The first settlements made were light, the people flocked back, the land, long fallow, proved for several seasons unusually productive. The cultivation was less than sufficient to supply the increased demand for food, resulting from the peace; and prices were high, so were profits. These circumstances misled both the local officers of government and the people. The first de-

* It is worth noticing, as a proof of the Indo-Germanic theory, that in India and in Europe, three kinds of light-armed predatory horsemen are known by the same names, all derived from the Sanserit, *Cossack*, (Kozák), *Pandour*, (Pindáree), *Hussar*, (Uswár).



manded a higher assessment, and the second agreed to a higher assessment than the land would bear, especially as continued peace and tranquillity led to extended cultivation; that, to increased produce; and that, to lower prices and lower profits. Great distress and great loss of revenue ensued. Fortunately the system of selling land for revenue default was not allowed to take root in the Saugor and Nerbudda territories, and eventually a moderate, and in one tract, a very light settlement, not yet expired, was made, and the country recovered a very large portion of prosperity.

This territory is singularly interesting to the student of Indian revenue, for within it, the two systems meet, which, on the side of Bengal, and the North Western territories terminated in the adoption of the *Zumindarree* and *Putteedaree* systems, and on the other side of Bombay and Madras, of the *Ryutwarree* settlement; all of which have been already explained and discussed. In the northern part of the territories the land is held by numerous, and sometimes, powerful families. In the southern, all through the rich valley of the Nerbudda, the common tenure is, that the great bulk of the land is cultivated by hereditary *ryuts*, and that the affairs of the village are managed by a governing family, one of whom is constituted the head man, or *Potail*, and the services of the *Potail* family are repaid by the holding, rent free, a portion of the land. His duties are, to settle for the cultivators what sum they have to pay to the government, to collect it from them, and pay it to government, to manage the police of his



village, and adjudicate disputes as a sort of arbitrator, and to be, in some fashion, the ruler and regulator of the village. The Potail holds the rent-free lands attached to the office, but out of them he is bound to maintain the family, unless they separate from the common house and common table.

These are the head men so often referred to by those who speak of the Ryutwarree system. The rent free lands are the wuttun and meerass lands, so often referred to. Their duties have been assumed by the officers of government, their usefulness circumscribed, their privileges diminished. The reason given is an apprehension that they would oppress the resident, hereditary, cultivator or ryut; and the cultivators have been made the owners of their fields, paying an assessment to government.

Now in Sagur and Nerbudda, the institutions existing, were little inquired into, and little disturbed. In these Potail villages, the settlement has been made, generally with the Potail, and his eldest son has been allowed to inherit the settlement; and in the Putteedaree villages the settlement has been made generally with some of the brotherhood, and a good deal of the inconvenience described by Mr. Bird in his evidence on the land revenue in the N. W. Provinces, has resulted.

It is remarkable that in all the settlements, the local officers carefully avoided the recognition of any proprietary rights in the land, in either Potail or Putteedar. The fact is that we acquired the territory just at the period when opinion had gone round, from extreme



admiration of Lord Cornwallis's system, to extreme condemnation of it; and people having found out how monstrous it was to suppose that land was held by squires and leased to tenants at will; under the usual law of human reason, began to think that safety lay only in believing that there was no such thing as a private right in the land in India. Negative errors are, however, seldom so mischievous as positive, and here the opinion that there were no private rights in the land, involved the consequence that there were no rights that could be brought to sale in satisfaction of revenue default. Thus the rights of the Putteedars and Potails though not acknowledged, have escaped confiscation and exist ready for recognition.

A survey of the territories is now in progress, and should be carefully carried out, with all the improvements that have resulted from our experience in the N. W. Provinces. In the Putteedaree estates, towards the north, the system of the N. W. Provinces may be safely adopted, even to its details.

In the Potal tenancy; First,—the extent of the Potal lands should be carefully recorded; Second,—the members should be called on to declare, how they are to be held, how they are to descend, whether, and to whom they can be alienated. All disputes should be settled before the assembled people by arbitrators, chosen from the neighbours, and they should be directed to fix and decide according to the custom and tradition of the country. It will generally be found, that the custom is that the lands shall be held by whatever member of the family



exercises the office of Potail, and that he is bound to give house room and food to whoever remains in community with the family. There may however be cases where the lands are held in the Putteedaree fashion; that is, each member having a portion allotted to him, with perhaps a special promotion for whoever is Potail.

Next, it must in the same way be recorded how the office of Potail is held, on whom it is conferred, whether it goes by election, or descent. It will be generally found that it is hereditary from father to eldest son, with however a power in the government to set aside a Potail, for incapacity, or misconduct, and to select another member of the family for the office, from whom a new descent. It will be found too, that in extreme cases of criminality, or insurrection, or treason, the government have the power of confiscating the lands and office of the whole family, and choosing a new family.

Lastly will come the record of the rights of the cultivators, the rents they are to pay during the settlement, the interest they are to have in the improvements they make, the circumstances which will give them the right to sell, or mortgage their fields, with the fixed rents.

Hitherto in consequence of the doctrine that no private rights existed in the land, the courts were prohibited from hearing any suits connected with the land. The force of facts was however too strong for this bureaucratic regulation; merchants and bankers lent large sums to those they knew by the custom of the country to be proprietors; when not paid, their reclamations



were energetic, and as it was seen to be necessary that a remedy should be provided for these evident wrongs, the revenue authorities were forced to take up the matter, and they arrived at a sort of compromise of principles. They still maintained there was no right in the land, but they allowed mortgages to be effected, provided they were duly registered and concluded with the permission of the revenue authorities, and they reserved to themselves the right of permitting a mortgagee to foreclose. Again, if a secret mortgage were made and discovered, the revenue officers, as a punishment, cancelled the lease held by the mortgagee from the government.

Now when the settlement is completed, there will be an important question to decide, namely, to what tribunals, and under what rules, disputes connected with the land shall be decided. Whatever the rules may be, whether in the form of a law, or of an ordinance by the governor general, they should be based on the acknowledged and accustomed traditions of the people, and their ordinary observances; and this, if the settlement be well made, ought fully to be ascertained and brought out in the inquiries and records, that ought to be carefully conducted, through and in communication with the people.

It will be found, that, while in the northern parts of the territory, some slight abatement of the demand will be necessary, an enhancement may be obtained from the district lying in the valley of the Nerbudda. Nevertheless on this point great moderation must be



observed, nothing like the full claim of government should be exacted, nothing should be done to bring the least check to the prosperity of a country, which has within it, as will afterwards be shown, the most important elements of commercial and manufacturing wealth, but which, at present lies under the weight of circumstances which render a high taxation impossible, that is want of means of transportation, and distance from markets.

To the south and east of the valley of the Nerbudda, around Sohagepoor, Amerghur, and Mundlah, the country is one vast extent of dense forest and jungle, inhabited by the wild Goands. The soil is very fertile, the products of the forests most valuable, but, like that of all unreclaimed jungle, the climate is deadly. It will be a great work in the course of this survey to explore the forest, and lay down the lines of road to be cut and the works of drainage to be undertaken, for these are the only, and yet the sure means, of making these valuable tracts available. It is to be regretted, that mismanagement on our part has driven off a considerable portion of the Goand population into the neighbouring territory of the Rajah of Berar, or Nagpore.

The error committed was this. The Goands, who are the aboriginal people, are only able to face the climate of the jungle by the free use of a spirituous liquor, which they manufacture from the blossoms of the wild mowa tree. All spirituous liquors are the subject in the territories of a monopoly sale let out by government to contractors; these contractors interfered with the Goands to prevent their domestic brewerage, and they conse-



quently emigrated into the free territories of Nagpore. The error, it is believed was remedied when reported to government.

It is obvious that all people bold enough to encounter the jungle, should be freed from every impost, till at all events the land has been brought into full and permanent cultivation. Much of our failure to reclaim the extensive jungle tracts of India, has been owing to our too great eagerness to come to results. Every officer in arranging a scheme is swayed too much by the wish to derive from government the credit of having swelled the revenue. Now to such an undertaking as reclaiming a jungle, time and patience are indispensable elements, but the time which would embrace the whole service of an able intelligent officer, is as nothing in the progress of a great national undertaking. A great impression could have been made on many of the Indian jungles by judicious grants of land, rent free for several lives, and thereafter at a tenth gross produce, rates for 99 years. But no officer, who was the organizer of such a scheme could hope to reap any credit from its success, and therefore no plan of the kind has been able to find any favour, with the men who are really influential in India. It would be the most useful, and the very peculiar province of the Home Government, to deal with all those plans for the benefit of India, which do require for their success long lapse of time; for all that promises speedy results, they may safely in general, trust to the energy and ambition of their local officers.

It has been observed further back that these territories



contain within themselves the most important elements of commercial and manufacturing wealth. The following are the grounds of this assertion. Coal fields and veins of iron are found close to each other; and the practical utility of both has been proved. Coal dug on the spot is used in the government forges, and a superb iron suspension bridge has been put up, made entirely of native iron, and put together by native workmen. The territory is close to Guzerat, and is itself a cotton bearing country, the soil being that black soil, supposed by geologists to be made up of decomposed basalt, which is found to be the best suited to cotton cultivation. Grain is very abundant and cheap, the people are singularly docile and intelligent. The jungles afford the most abundant supplies of shell lac, lac dye, and the âl, that plant which gives the peculiar Indian crimson dye, grows plentifully; the forest and the country afford many other beautiful permanent dye stuffs. There are quarries of marble; agates and chalcedonies abound in the rivers. There are no doubt many more natural advantages not yet discovered. If the country were accessible instead of being, as it is, land-locked, and without any good commercial outlet except one good road from Jubbulpoor to Mingapoor on the Ganges, this would be one of our most valuable possessions. It seems to me, that when once the railroad is run through the territory from Bombay to the Ganges, nothing but obstinate misgovernment can prevent these countries from becoming the location of great manufactories of cotton cloths, and iron ware. The climate is favourable to machinery;



The air is free from the impalpable dust of the N. W. Provinces, which will always there be a serious obstacle to the play of delicate machinery. It would not be unfavourable to the health of English superintendents and skilled workmen, if they were temperate, and avoided exposure at night to the malaria. Besides the railway communicating with Bombay on one side, and the Ganges on the other, there is little doubt that modern art will make available the noble river of the Nerbudda, either by clearing its bed, or by drawing canals from it.

The duty and proper province of the government with regard to this field of enterprise seems to me clear. They should establish independent and efficient courts of civil and criminal justice, a work in which it is to be hoped the first measures are already taken; they should grant the most liberal terms to capitalists in Europe, willing to undertake the working of the mines; the consideration of revenue to be derived from them, should be thrown utterly aside, in view of the great object of having them worked effectively, and to the first persons who establish factories, they should grant sites at fair rents, which they can do, under the laws which authorise them to take land after paying such value for it, as is awarded by arbitrators chosen half by government and half by the owners. No doubt, as an ordinary rule, people should be left to make their own bargains; but this is an exceptional case, the great national object of re-establishing manufactures in India is to be obtained. Such measures are justified, as the cotton experiments



and the tea experiments have been justified, not that it is justifiable for the government to become permanently producers of tea, or cotton.

At this time of day one need hardly undertake to combat any opposition based on the injury to our home manufactures. There are few influential men, who are not satisfied that it is good for the British empire that every branch of industry should be exercised in the place where it can be exercised best. The more that foreign manufactures have grown and spread, the greater have become the wealth and power of England, and of the civilised world. It is in the prosperity of our neighbours that our best interest lies; how much more so in that of our fellow citizens and fellow subjects, for in this category we must end, by bringing the people of India, at last, if we mean that India should remain ours.

CONCLUSION.

Any one who has had the patience thus far to follow this narrative, cannot fail to have perceived that the great difficulty of Indian revenue is, to get rid of the laborious superintendence by the revenue officers, of the intricate relations between the payers of rent, and the receivers of the tax on rent. These intricate relations necessitate expensive establishments, involve serious errors and injustices, are a terrible obstacle to the prosperity of the people. In only one presidency, that of Bengal Proper, have these intricacies been got rid of,



and that by the entire sacrifice of the rights of the rent payers. The collector gets in the revenue with the greatest ease, but the country is one scene of violence, extortion, torture, poverty among the lower classes, and bloodshed.

Again, our system errs in throwing obstacles in the way of employing capital on the land. Two-thirds of the net rent taken as tax is a heavy burthen, and must make a man think twice before he improves. Tithes were found to be a bar to the improvement of land in England. The proportion of culturable waste land in all India is many times greater than the proportion of land under tillage.

It has always seemed to the compiler of this little manual, that it is not impossible to establish a practical system, by which, first, the collection of the land tax might be made simple, mechanical and easy; and by which, secondly, the rights of rent payers might be effectually preserved, and the rural population hindered from falling into the pauperism of Bengal.

In a work like this, more cannot be done than to enunciate the leading ideas, and to solicit the consideration of them by other minds.

And first, for the collection of the revenue. Instead of assessments attempted to be calculated at two-thirds, or any other proportion of the net rent, it is proposed to substitute an uniform rent charge per acre, a corn rent, varying with the price of corn, but invariable as to the weight of corn it represents. Such a rate must be very low, for it would be meant to be of extensive ap-



plication, and it should be levied only on land actually cultivated or remunerative. The extent of cultivation could never be concealed, and the village maps, with which we are familiar, would give with ease the true result. Private enterprise would be set free, a man might improve his land, or he might bring new land into cultivation, and he would know exactly what he would have to pay in eternum, no matter how much he made. The result would be soon to change the proportions of cultivable and uncultivable land. It may not be possible, probably is not possible, to adopt this system universally, and at once, but it might be introduced gradually, and is at once applicable to such new acquisitions as Oude and Pegu, and to all extensive tracts of uncultivated land. Such a weight of corn as is on an average now purchasable for a shilling, would, according to my knowledge, be somewhat of a fit universal charge for an acre under tillage in Upper and Central India, and sixpence for an acre under pasture; but this is a matter of detail.

Secondly, as to the rights of rate-payers. They should be registered when acknowledged, which would prevent the vast majority of disputes. When, however, disputes did arise, they should be decided by local juries, under the superintendence of judicial officers of government.

A code of the rights of property in land should be formed for each government; and to administer this code, efficient and independent judges should be appointed.

Instead, then, of having collectors and magistrates charged with every possible administrative duty, and



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necessarily discharging most of them ill, and subjected themselves to utter perversion of judgment, by being entrusted with power too great for human beings to wield over their fellow creatures, there would be,

1st. Collectors collecting taxes,

2nd. Surveyors measuring and mapping land,

3rd. Registry officers registering leases, deeds, and agreements,

4th. Judicial officers deciding questions of disputed right in lands; every man doing his own work, to which he has been trained; whereas now in India, you have collectors riding down banditti and rebels: military officers selling opium and stamps, and trying cases of assault; and engineer officers settling the rent of land.

How wonderfully and how well many men have administered the present defective systems, no man knows better than the compiler; but he knows also, that there are many men in the Indian services, capable of seeing the defects of the present systems, and of elaborating a better; to their aid may come some of the more powerful intellects of Europe. If the compiler shall have contributed, by this small work, to turn such men's thoughts to such reforms, his labours will be amply repaid.



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